

**PROVISIONAL ANSWER KEY**

Paper: 006 - Kerala Financial Code &amp; Kerala Budget Manual

Date of Test 20-05-2023

Question1:-Government accounts are kept in three parts - Part I, Consolidated Fund, Part II Contingency fund and Part III

- A:-Public Account
  - B:-Revenue Account
  - C:-Capital Account
  - D:-Appropriation Account
- Correct Answer:- Option-A

Question2:-\_\_\_\_\_ means the Transfer of savings in the appropriation for a unit of appropriation to meet excess expenditure anticipated under another unit.

- A:-Re-appropriation
- B:-Excess grant
- C:-Contribution
- D:-Subsidy

Correct Answer:- Option-A

Question3:-"Warning Slips", may be issued, if expenditure under a head of account is being incurred at a place more rapid than is warranted by the appropriation, and there is the likelihood of the expenditure exceeding the appropriation. Who will issue this slip?

- A:-Chief Controlling Officer
- B:-Sub Controlling Officer
- C:-Drawing Officer
- D:-Accountant General

Correct Answer:- Option-D

Question4:-As soon as, may be after the Demands for Grants are passed by the Assembly, a Bill, known as \_\_\_\_\_, will be introduced, to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet the grants so made by the Assembly and the expenditure charged on the Consolidated Fund of the State.

- A:-Money Bill
- B:-Amendment Bill
- C:-Appropriation Bill
- D:-Token grant

Correct Answer:- Option-C

Question5:-\_\_\_\_\_ means an account with a contractor on which payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract.

- A:-Running Account
- B:-Current Account
- C:-Savings Account
- D:-Subsidiary work account

Correct Answer:- Option-A

Question6:-\_\_\_\_\_ means the order of a competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair to be carried out by the Public Work Department.

Question7:-Which of the following is not accepted as security for the performance of contracts in store purchase?

- A:-National Savings Certificates
- B:-Treasury Savings Bank Deposits
- C:-Post Office Savings Bank Deposits
- D:-Title Deeds with Land Tax Receipt

Correct Answer:- Option-D

Question8:-The value of unserviceable and surplus stores shall be taken as per their \_\_\_\_\_ where priced accounts are maintained.

- A:-Replacement Value
- B:-Market Value
- C:-Original procured value
- D:-Book Value

Correct Answer:- Option-D

Question9:-The term "malafides" may be defined in this context as a state of mind where the Officer may be deemed to have acted with the intention to be benefited directly or indirectly by such action. This is related to

- A:-Loss or extra expenditure arising out of administrative lapses
- B:-Personal dues e.g., excess pay and allowance drawn
- C:-Physical loss of cash or stores
- D:-Arrears of house rent payable

Correct Answer:- Option-A

Question10:-When a Government servant is responsible for a loss sustained by the Government and orders that any amount should be recovered from him and he is about to retire from service, then what are the source of recovery of amount from the government servant?

- A:-Last pay and allowances
- B:-Leave salary due to him
- C:-DCRG
- D:-All of the above

Correct Answer:- Option-D

Question11:-No Part II scheme will be considered for inclusion in the next year's budget, unless it is received in the Administrative Department before the 1st of October every year or such other date as may be prescribed by the \_\_\_\_\_ from time to time.

- A:-Finance Department
- B:-Administrative Department
- C:-Revenue Department
- D:-Finance Minister

Correct Answer:- Option-A

Question12:-What includes the detailed head "Other Charges"?

- A:-Rent, rates and taxes
- B:-Telephone Charges
- C:-Water charges
- D:-All charges which cannot appropriately be brought to account under any other detailed head

Correct Answer:- Option-D

Question13:-\_\_\_\_\_ is an estimate of the probable revenue and expenditure of the current financial year under the various heads, framed during the course of the year, based on the actual transactions so far recorded and the anticipation for the rest of the year

Question14:-While preparing Revised Estimate for the current financial year, how many month's actual expenditure will be taken into account?

Question15:-If the Government building is used solely as residence the \_\_\_\_\_ should pay the water charges to the Kerala Water Authority.

A:-Tenant

- B:-Executive Engineer, Buildings
- C:-The head of office of tenant
- D:-No water charge for building occupied as residence

Correct Answer:- Option-A

Question16:-The term "stores", include

- A:-Fuel
- B:-Charcoal
- C:-Dietary products
- D:-Computer used in office

Correct Answer:- Option-D

Question17:-All purchase proposals which do not fall within the powers of the Head of Department will be considered by

- A:-The Departmental Purchase Committee
- B:-Administrative Department
- C:-Finance Department
- D:-Chief Secretary

Correct Answer:- Option-A

Question18:-While entering into contract for the purchase of stores, the percentage of security be demanded from any State Government Departments manufacturing products for sale is

- A:-5%
- B:-2.5%
- C:-10%
- D:-No security

Correct Answer:- Option-D

Question19:-When a rate contract has been extended for further period

- A:-No fresh security is needed to be collected from the Contractor, but supplementary agreement is to be executed
- B:-Fresh security is to be collected but no supplementary agreement
- C:-No fresh security and no supplementary agreement
- D:-Double security is to be collected

Correct Answer:- Option-A

Question20:-The committee on Estimates is a Committee constituted by the \_\_\_\_\_ for the examinations of such of the estimates as it deems fit or are specially referred to it by the House, and to suggest measures aimed at improving efficiency and effecting economy.

- A:-Chief Minister
- B:-Finance Department
- C:-Legislative Assembly
- D:-Governor

Correct Answer:- Option-C

Question21:-Which grant is usually allowed by Legislature after the close of a Financial Year

- A:-Supplementary grant
- B:-Token grant
- C:-Exceptional grants
- D:-Excess grants

Correct Answer:- Option-D

Question22:-What is the main difference between grant in aid and contribution?

- A:-Conditions regarding actual utilisation
- B:-Difference in institutions
- C:-Recurrent and non recurrent costs
- D:-Private and Public

Correct Answer:- Option-A

Question23:-Who are included in the execution of the Budget?

- A:-Chief Controlling Officers
- B:-Subordinate Controlling officers
- C:-Drawing and Disbursing Officers
- D:-All of the above

Correct Answer:- Option-D

Question24:-\_\_\_\_\_ is authorized to incur annual expenditure on account of special arrangements during fairs, festivals and assemblages within the budget allotment (Sanitation Expenses)

- A:-Executive Engineer, Buildings
- B:-District Collector
- C:-The Director of Health Services
- D:-Deputy Director of Panchayath

Correct Answer:- Option-C

Question25:-The daily collection of each officer should be remitted into the Treasury, the net working day. When this is not possible owing to distance from the Treasury, or any other cause, the money should be remitted periodically, i.e., \_\_\_\_\_

- A:-At least once in a week on the last working day
- B:-At least once in a month on the last working day
- C:-At least once in three days
- D:-At least once in five days

Correct Answer:- Option-A

Question26:-Revenue collected in one district on account of another should be credited in the treasury account of the

- A:-Receiving District
- B:-The other District for which amount received
- C:-State Authority
- D:-Next higher Authority

Correct Answer:- Option-A

Question27:-In case of Government buildings under the charge of the Public Works Department, which are used wholly or partially as residences the responsibility for recovering rent rests on

- A:-The Executive Engineer of the Division in which the building is located
- B:-The Head of the Office in which the tenant is employed
- C:-The Treasury Officer or other Officer who disburses his pay
- D:-The whole of the above

Correct Answer:- Option-D

Question28:-A Government Servant who draws motor advance should immediately execute a mortgage bond in Form 27 hypothecating the car to the Government as the security for the advance. The stamp duty on account of execution of the mortgage bond will

- A:-Be borne by the Government
- B:-Be borne by the borrower

- C:-Be borne by the Vehicle dealer
- D:-Either borrower or vehicle dealer

Correct Answer:- Option-A

Question29:-Where an Officer's services have been lent to a local body or statutory corporation or industrial or commercial corporation or a company owned by Government or in which Government have controlling interest, whose financial position will not permit of the advance being made from its funds, the Government may usually

- A:-Sanction advance from the state fund
- B:-Set aside the advance for sanctioning in future
- C:-Reject the request for advance
- D:-Give direction to the Local body to disburse the advance at any cost

Correct Answer:- Option-A

Question30:-An advance amount equal to 15 times of basic pay subject to a maximum of Rs. 25,000 will be sanctioned to Class IV Employees to meet the marriage expenses of their female children. Government as per G.O. (MS) 83/2017/Thiruvananthapuram dt. 22/06/2017 enhanced the maximum amount to

- A:-Rs. 1,50,000 to Class IV employees
- B:-Rs. 75,000 to Class IV employees
- C:-Rs. 2,00,000 to Class IV employees
- D:-Rs. 50,000 to Class IV employees

Correct Answer:- Option-A

Question31:-The Finance Department will review the Part I estimates in respect of all heads of account, with reference to the \_\_\_\_\_ furnished major head-wise by the Accountant General.

- A:-Actuals for the first eight months of the current year
- B:-Actuals for the first five months of the current year
- C:-Actuals for the first nine months of the current year
- D:-Actuals for the first four months of the current year

Correct Answer:- Option-A

Question32:-Which of the following statements are appended to the "Explanatory memorandum"?

- A:-Abstract showing Revenue Receipts in terms of percentages
- B:-Abstract showing Revenue expenditure in terms of percentages
- C:-Statement of outstanding guarantees given by the Government
- D:-All of the above

Correct Answer:- Option-D

Question33:-\_\_\_\_\_ is essentially a technique of presenting the operations of Government in both financial and physical terms, thus enabling evaluation of the performance of each department.

Question34:-The Finance Department, may generally exercise control over appropriation in different ways, identify which of the following ways?

- A:-Re-appropriation
- B:-Supplementary grants
- C:-Resumption
- D:-All the above

Correct Answer:- Option-D

Question35:-Reappropriation is permissible

- A:-Between grants
- B:-Between the charged and voted
- C:-One detailed head to another detailed head
- D:-Between Capital and Revenue

Correct Answer:- Option-C

Question36:-When any building or any land or other property belonging to the Government is let to a person not in the service of Government, the full assessed rent for each month should always be recovered from him in advance. In this case, A tenant who is in receipt of a pension should be treated as

- A:-A person not in the service of Government
- B:-A person in the service of Government
- C:-Quasi Government Employees
- D:-None of the above

Correct Answer:- Option-A

Question37:-The Executive Engineers concerned may submit monthly returns of residential buildings to the Accountant General. Then how the Warden's quarters attached to hostels is shown in the monthly returns?

- A:-As Residence for Government Officials
- B:-As Hostels for Students
- C:-As quarters for Private persons
- D:-Not included in the return

Correct Answer:- Option-A

Question38:-Every Head of Department should submit annually on or before the 1st June to the Accountant General, a statement showing

- A:-Waiver of revenue
- B:-Remission of revenue
- C:-Both (1) and (2) above
- D:-Refund of revenue

Correct Answer:- Option-C

Question39:-Counter signature by the superior authority is not required

- A:-where a Gazetted Officer assumes charges of a newly created post or vacant post
- B:-where a Gazetted Officer relinquishes charge of a post which has been abolished
- C:-where a Gazetted Officer vacates a post for a short period and no formal appointment or officiating arrangement is made in his place
- D:-All the above cases

Correct Answer:- Option-D

Question40:-The Travelling Allowance Bills of Gazetted Officers requiring countersignature by Controlling Officers should be countersigned by them before they are paid. While paying the travelling allowance bills of chief secretary, counter signature may be done by

- A:-Chief Minister
- B:-Governor
- C:-Speaker
- D:-Counter signature not required

Correct Answer:- Option-D

Question41:-Part-time contingent posts may be created with Government sanction for sweeping or cleaning work. The incumbents of these posts shall be paid pay and dearness allowance at the rate fixed by Government from time to time. The expenditure on this account will be debited to the detailed head

- A:-Salaries
- B:-Wages

C:-Other items

D:-Work head

Correct Answer:- Option-B

Question42:-The transaction of Government business often necessitates the placing of funds at the disposal of Government servants as temporary cash advances for public purposes. These are subsequently adjusted as expenditure under the appropriate heads of account or recovered from the parties concerned. When such advances are free of interest, they are shown in the accounts as "Advances Repayable", under various minor heads. Find which is not related to these.

A:-Civil Advances

B:-House Building Advance

C:-Revenue Advances

D:-Forest Advances

Correct Answer:- Option-B

Question43:-Special Advances not includes

A:-Advances for minor irrigation works

B:-Advances for the eradication of plant pests

C:-Motor Car Advance

D:-Advances for the purchase of cattle feed in the farms and research stations of the Agricultural Department

Correct Answer:- Option-C

Question44:-Which of the following not fall under Revenue advances

A:-Advances for demarcation purposes

B:-Advances for replacing missing boundary marks

C:-Advances for the removal of encroachments

D:-Mosquito net advance

Correct Answer:- Option-D

Question45:-Which is not included in Public Works Deposit?

A:-Cash deposits received from contractors as security including percentage deductions made from their bills

B:-Sale proceeds of unclaimed perishable property

C:-Sums due to contractors on closed accounts

D:-Miscellaneous deposits including (until clearance) all items of receipt the classification of which cannot at once be determined or which represent accounting errors awaiting adjustment

Correct Answer:- Option-B

Question46:-Which is not coming under the standards of financial propriety?

A:-The expenditure should not be prima facie more than the occasion demands

B:-A Government servant should not exercise his powers of sanctioning expenditure so as to pass an order directly or indirectly to his own advantage

C:-Public moneys should not be utilised for the benefit of a particular person otherwise than in certain specified condition

D:-Inevitable payments should not be postponed even for the purpose of avoiding an excess over a grant or appropriation

Correct Answer:- Option-D

Question47:-"All actual liabilities should be ascertained, liquidated and payment recorded at the earliest possible date". This is one of the

A:-Standards of financial propriety

B:-Important Financial principles

C:-Conditions of admissibility of Cut Motions

D:-Principles of management

Correct Answer:- Option-B

Question48:-An order of a special nature sanctioning the grant to a non-gazetted Government servant of any emoluments in addition to those admissible under the rules relating to the post which he holds or ordering the discontinuance of any such additional emoluments previously sanctioned, should be communicated to the

A:-Accountant General

B:-Finance Department

C:-Advocate General

D:-Planning Department

Correct Answer:- Option-A

Question49:-Letters of Credit are issued for three months at a time, by the Finance Department, In connection with letter of credit, which of the following are true?

A:-Unspent balance of letter of credit will be carried over to the next month upto 31st March

B:-Unspent balance if any at the end of March 31st will be lapsed

C:-Letter of credit aims at controlling expenditure month by month

D:-All of the above

Correct Answer:- Option-D

Question50:-A Minister shall not be elected a member of the Committee and that if a member, after his election to the Committee, is appointed a Minister, he shall cease to be a member of the Committee from the date of such appointment. The Committee mentioned here is

A:-Public Accounts Committee

B:-Committee on public undertakings

C:-Committee on Estimates

D:-All the above Committees

Correct Answer:- Option-D

Question51:-The Committee on Estimates shall consist of eleven members. The \_\_\_\_\_ also consists of eleven members.

A:-Public Accounts Committee

B:-Public Undertakings Committee

C:-Both Public Accounts Committee and Public Undertakings Committee

D:-Purchase Committee

Correct Answer:- Option-C

Question52:-Part II of the Performance budget has three sections Viz (1) Programme and Activity Classification (2) Object-wise Classification and (3)

A:-Sources of Financing

B:-Department wise classification

C:-Benefit wise classification

D:-Structure wise classification

Correct Answer:- Option-A

Question53:-Statutory rules made by the State Government which are not required by law to be published take effect from the

A:-Date of the order issuing the rules

B:-Date of the order conveying the sanction

C:-Date on which they are published in the manner, if any, specified in

D:-Date on which the rules are drafted for approval

Correct Answer:- Option-A

Question54:-When there is specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, it shall lapse

- A:-At the time of making a part payment from the amount
- B:-At the close of the calendar year
- C:-At the close of that financial year
- D:-At the close of next financial year

Correct Answer:- Option-C

Question55:-Scholarships and grants-in-aid become due for payment on

- A:-The last day of the month in which they are earned
- B:-The first day of next month
- C:-The first day of next financial year
- D:-21st day of the month in which they are earned

Correct Answer:- Option-A

Question56:-The travelling allowance drawn in advance under the rules will be held under objection pending the submission of the final travelling allowance bill. In such cases, if the final travelling allowance bill is not preferred \_\_\_\_\_, the advance drawn should be recovered in lump sum from the next pay bill of the officer concerned and settled finally.

- A:-within three months of the due date
- B:-within six months of the due date
- C:-within one year from the due date
- D:-within two years from the due date

Correct Answer:- Option-A

Question57:-Formal sanction for write off is necessary, when the stores were

Question58:-A K.F.C. Form No. 21 - Survey Report

B K.F.C. Form No. 20 A - Sale Account

C K.F.C. Form No. 20 - Auction Register

Which of the above is true?

- A:-A & B
- B:-B & C
- C:-A & B & C
- D:-C only

Correct Answer:- Option-C

Question59:-Which form is used for Tender Register?

- A:-KFC Form No. 20
- B:-KFC Form No. 20 A
- C:-KFC Form No. 21
- D:-KFC Form No. 15

Correct Answer:- Option-D

Question60:-The procedure detailed in \_\_\_\_\_ of Kerala Financial Code should be followed when surplus stores are disposed of.

- A:-Article 156 A
- B:-Article 151
- C:-Article 148 (a)
- D:-Article 148 (b)

Correct Answer:- Option-A

Question61:-Which of the following deposit is not included in Personal deposit classification?

- A:-Kakur Estate Fund
- B:-Mathilagam Fund
- C:-Sripandaravagai Fund
- D:-Sums received in Civil Courts in satisfaction of decrees

Correct Answer:- Option-D

Question62:-If the Proprietors concerned fail to maintain any minor irrigation work, the Irrigation Officer authorised by the Government in this behalf may cause such maintenance to be carried out at Government cost, the expenditure being recovered from

- A:-The Proprietors of the land benefited by the work
- B:-Panchayath/Municipality/Corporation concerned
- C:-Revenue authorities
- D:-District Panchayath

Correct Answer:- Option-A

Question63:-Every item of contingent expenditure, should be recorded in a Register to be maintained in each office in Form No. 10. Also a separate register in Form No. 10 A is maintained in certain offices for showing

- A:-Countersigned contingent expenditure
- B:-Non countersigned expenditure
- C:-Recurring contingent expenditure
- D:-Non recurring contingent expenditure

Correct Answer:- Option-C

Question64:-Which of the following is not an usual procedure for procuring stores?

- A:-By inviting Tender
- B:-By obtaining quotations
- C:-By direct purchase from Government sources
- D:-By Direct purchase from online shops

Correct Answer:- Option-D

Question65:-In respect of a member of the work establishment staff and a full-time contingent employee who is eligible for gratuity, the advance will be paid to the member/members of his family entitled to receive payment of gratuity. For the purpose of 'family' include (immediate relief to the families of employees who die in harness)

- A:-Wife/Husband
- B:-Unmarried and widowed daughters
- C:-Sons
- D:-All the above

Correct Answer:- Option-D

Question66:-Which of the following is not correct?

- A:-K.F.C. FORM 15 - Register of Tenders
- B:-K.F.C. FORM 16 - Day book of stores
- C:-K.F.C. FORM 17 - Stock book of stores and dead stock
- D:-K.F.C. FORM 18 - Stock Account of Books and periodicals

Correct Answer:- Option-D

Question67:-Printing work should ordinarily be entrusted only to Government presses. In exceptional, circumstances printing work may be given to private presses subject to the general rules which may be issued by Government in this behalf. The rates charged by private presses should be got

approved by the

- A:-Finance Department
- B:-Superintendent, Government Presses, Shornur
- C:-Superintendent, Government Presses, Trivandrum
- D:-Administrative Department Concerned

Correct Answer:- Option-C

Question68:-Each minor head is divided into a number of subordinate heads, generally known as

- A:-Sub major head
- B:-Detailed head
- C:-Subheads
- D:-Sub sectors

Correct Answer:- Option-C

Question69:-When satisfied that it is really necessary, the competent authority may grant an advance towards travelling expenses to an officer during a journey on tour, including any journey for which travelling allowance is admissible. The advance should be charged to the

- A:-Suspense Account
- B:-Final head of expenditure concerned
- C:-Deposit Account
- D:-Revenue Account

Correct Answer:- Option-B

Question70:-The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or in cash. On the 15th April of every year and whenever there is charge of the incumbent of the post concerned or in the amount of the advance sanctioned, every Government servant who holds a permanent advance should forward an acknowledgment to the Accountant-General for the amount of the permanent advance for which he has to render account. The acknowledgement given by an officer to the Accountant General is in

- A:-Form No. 8
- B:-Form No. 8 A
- C:-Either (1) or (2)
- D:-None of these

Correct Answer:- Option-C

Question71:-Vacancy remissions relates to

- A:-Supernumerary posts
- B:-Officiating posts
- C:-Abolished posts
- D:-Local body taxes

Correct Answer:- Option-D

Question72:-When non-Gazetted Officers are promoted to Gazetted posts and confirmed in such appointments their service book

- A:-should be kept by the head of the office to which each such officer permanently belongs
- B:-should be forwarded to the Accountant General's Office for record
- C:-should be kept by the Head of Office from whose office he was promoted
- D:-should be handed over to the officer promoted

Correct Answer:- Option-B

Question73:-Which of the following are true?

- (1) Sub-vouchers not sent to the audit office - 5 complete years
- (2) Register of recoveries - 40 complete years
- (3) Register of contingent expenditure - 5
- (4) Contingent bills - 3 complete years

- A:-(1), (2) and (4)
- B:-(1), (3) and (4)
- C:-(1), (2) and (3)
- D:- (2), (3) and (4)

Correct Answer:- Option-C

Question74:-Certificate from the Minister Concerned regarding the fact of duty is required while presenting the travelling allowance bills of

- A:-Private Secretaries of Ministers
- B:-Private Secretaries of Chief Minister
- C:-Private Secretaries of Chief Minister and other Ministers
- D:-None of the above

Correct Answer:- Option-C

Question75:-An amount equal to what an officer would have received for his journey from the place of his duty to the place of his residence after retirement under rule 99 A, Part II, K.S.R. will be paid to the family of a Government servant who dies in harness. The expenditure is debitable to

- A:-Other charges of the department/Offices concerned
- B:-Salaries
- C:-Wages
- D:-Travelling allowance

Correct Answer:- Option-A

Question76:-Which is not an interest bearing advance to a Government Servant?

- A:-House Building Advance
- B:-Motor Car Advance
- C:-Onam Advance
- D:-Marriage Advance

Correct Answer:- Option-C

Question77:-A Government servant is not eligible for an advance on account of a motor car which he has already taken delivery unless the application is made within \_\_\_\_\_ from the date of purchase of the conveyance.

- A:-Three months
- B:-Six months
- C:-One month
- D:-Nine months

Correct Answer:- Option-A

Question78:-A Government servant who draws an advance should pay finally for, and take delivery of the car \_\_\_\_\_ from the date of drawing the advance; otherwise he should repay to the Government at once the full amount of the advance drawn with interest on it for one month.

- A:-within six months
- B:-within three months
- C:-within a week
- D:-within one month

Correct Answer:- Option-D

Question79:-A register in the Form 24 A should be maintained in the Village and the Taluk Offices to account for the payments of these allowances. Which are these allowances?

- A:-Beriz deductions and Tasdic allowances
- B:-Payment to Her Highness the Senior Maharani of Travancore
- C:-Thiruppuvaram
- D:-Malikhanas

Correct Answer:- Option-A

Question80:-Before the grant is released, the grantee should execute a bond in Form No. 55 with two sureties. The conditions that there should be two sureties need not be insisted on if the grantee is a society duly registered under an act, then Form No. \_\_\_\_\_ can be used for agreement.

- A:-K.F.C. FORM 55 A
- B:-K.F.C. FORM 27
- C:-K.F.C. FORM 53 B
- D:-K.F.C. FORM 54

Correct Answer:- Option-A

Question81:-Payment of annual grants to libraries and the Kerala Grandhasala Sanghom are governed by certain rules. Find **which is not** included in the rules?

- A:-The library should be open to all members of the community irrespective of caste or creed
- B:-The administration of the library should vest in a Committee elected at the General Body Meeting of the library
- C:-The Committee should be cosmopolitan
- D:-There should be a minimum books stock of 6000

Correct Answer:- Option-D

Question82:-Grants to recognized private, technical and industrial institutions are sanctioned by the Director of Technical Education in accordance with rules laid down by Government in aid of

- A:-Payment of salaries to teachers
- B:-Purchase of furniture and permanent fittings
- C:-Purchase of tools, machinery and other technical appliances, erection or extension of school buildings
- D:-All of the above

Correct Answer:- Option-D

Question83:-The period of limitation in respect of arrear claims gratuity against Government is

- A:-6 years from the date when the claim fell due for payment
- B:-12 years from the date when the claim fell due for payment
- C:-3 years from the date when the claim fell due for payment
- D:-30 years from the date when the claim fell due for payment

Correct Answer:- Option-A

Question84:-A register should be maintained in each office in Form 4 for recording the

- A:-Objections communicated by the Accountant General
- B:-Audit paras communicated by the Accountant General
- C:-Pay slips communicated by the Accountant General
- D:-Draft paras communicated by the Accountant General

Correct Answer:- Option-A

Question85:-The Administrative Departments discharge the responsibility for enforcing control over expenditure through the hierarchy consisting of

- A:-The Chief Controlling Officer
- B:-The Subordinate Controlling Officer
- C:-The Disbursing Officer
- D:-All of the above Officers

Correct Answer:- Option-D

Question86:-A supernumerary post created for an officer stands abolished on

- A:-Retirement of that officer to whom the post is created
- B:-Confirmation in another regular permanent post
- C:-Either of the above
- D:-None of the above

Correct Answer:- Option-C

Question87:-The successful tender shall also execute an agreement for the due fulfillment of the contract within the period to be specified in the letter of acceptance. The contractor shall have to pay all stamp duty, lawyer's charges. The other expenses incidental to the execution of the agreement is to be borne by

- A:-Contractor himself
- B:-Govt. department entering the contract
- C:-Stores purchase department
- D:-Equally by the contractor and department

Correct Answer:- Option-A

Question88:-A 'new service' not contemplated in the annual financial statement for that year, is usually finance by

- A:-Excess Grant
- B:-Exceptional grants
- C:-Contribution
- D:-Supplementary Grant

Correct Answer:- Option-D

Question89:-Government servant may enter into a contract for the execution of a work unless funds have been duly provided for it or an assurance has been received from the authority competent to provide the necessary funds that they will be allotted before the liability matures

- A:-181 and 182
- B:-182 and 183
- C:-183 and 184
- D:-184 and 185

Correct Answer:- Option-D

Question90:-All works done otherwise than by daily labor and all supplies relating to a work should be paid for on the basis of measurements recorded in a Measurement Book, Form K.P.W. 21. Then the daily labor engaged by departments are paid through

- A:-Muster Rolls
- B:-Running Account
- C:-Contractors
- D:-Measurement Book

Correct Answer:- Option-A

Question91:-Which of the following is not coming under local funds?

- A:-Mutual funds owned by asset management companies
- B:-Municipal Funds (ie. the moneys of Municipal Councils governed by the Municipal Acts)
- C:-Kerala State Road Transport Corporation Working Fund
- D:-Village Panchayat Fund i.e., the moneys of Panchayats governed by the Kerala Panchayats Act, 1960 (Act 32 of 1960)

Correct Answer:- Option-A

Question92:-In the case of water supply and drainage schemes or other works for which the Government have promised a grant on the post-payment system, the local body concerned should prefer its claims for the grant.

Question93:-Expenditure on account of reparation of damage caused by extraordinary, calamities, such as flood, fire, earthquake, cyclone, etc., may be charged to

- A:-Capital
- B:-Revenue
- C:-Divided between capital and revenue
- D:-Allocated in such way as may be determined by Government according to the circumstances of each case

Correct Answer:- Option-D

Question94:-When any Government land with improvements thereon or any building is transferred from one Service Department to another under the State Government, the transfer shall be made free of charge.

- A:-Free of charge
- B:-By charging the market price of land
- C:-By charging the fair value
- D:-By charging the market value

Correct Answer:- Option-A

Question95:-When a work has been duly completed, the Government servant who pays for it should have a completion report prepared and forward it to the Accountant General or other prescribed authority in accordance with the rules applicable to his department. Generally the completion report is prepared in

- A:-K.F.C. FORM 24
- B:-K.F.C. FORM 23 A
- C:-K.F.C. FORM 24 A
- D:-K.F.C. FORM 24 B

Correct Answer:- Option-A

Question96:-Which of the following is not correct?

Question97:-Which of the following is not related?

- A:-Malikhana - Rajas and Chieftains
- B:-Arthapalisa - Chengamanad Devaswom
- C:-Beriz deductions - Religious institutions
- D:-Karathil Chilavu - Jenmis

Correct Answer:- Option-B

Question98:-Which allowance/Pension has related with "sthanam"?

- A:-Malikhanas
- B:-Beriz deductions
- C:-Thiruppuvaram
- D:-Tasdic Allowance

Correct Answer:- Option-A

Question99:-\_\_\_\_\_ meant mainly for the temporary accommodation of debits/credits, the final classification of which is not known or which have to be passed on to other accounting circles or agencies, for booking against the final heads of account.

- A:-Suspense
- B:-Remittance
- C:-Suspense and remittance
- D:-Advances

Correct Answer:- Option-C

Question100:-A 'new service' may be a

- A:-New form of service
- B:-New instrument of service
- C:-Either (1) and (2)
- D:-None of these

Correct Answer:- Option-C